

13-205.

(b) (1) In addition to a disclosure allowed in § 13-203 of this subtitle, the Comptroller may disclose taxpayer identity information that relates to the income tax:

(iii) to 1 or more commercial banks for the purpose of using a lockbox system for income tax withholdings and estimated tax forms and payments [for] OF employers;

13-403.

IF A PERSON FAILS TO FILE A BOXING AND WRESTLING TAX RETURN AS REQUIRED IN § 6-201 OF THIS ARTICLE, THE STATE ATHLETIC COMMISSION SHALL:

(1) COMPUTE THE BOXING AND WRESTLING TAX BY USING THE BEST INFORMATION IN THE POSSESSION OF THE COMMISSION; AND

(2) ASSESS THE TAX DUE.

[13-405] 13-406.

(b) If a person fails to keep records or to make records available to the Comptroller as required in § 9-209 of this article or fails to file a [report] RETURN as required under § 9-207 of this article, the Comptroller shall:

(1) compute the motor carrier tax by using a miles per gallon factor based on the use, in the State, of 40 gallons of motor fuel for each commercial motor vehicle in the person's fleet on each day during the period for which the records are not kept or made available or the [report] RETURN is not filed; and

(2) assess the tax due.

13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

(4) an inheritance tax determination by a register under § 5-504 of the Estates and [Trust] TRUSTS Article;

(6) a final determination under § [13-840] 13-839 of this title for the tobacco tax; or

13-527.

(A) THE TAX COURT SHALL PROVIDE: